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From:

Sent: Friday, January 16, 2009 12:06:52 PM

To:

Cc:

Subject: RE: Partnership Question

You will have to look at the rest of the partnership return, not just at the Schedule K-1 discussed below. If the partnership return reflects ordinary dividends, but neglected to properly report this item on the partner's Schedule K-1, then section 6241(b) allows us to assess the correct amount as a clerical error. No electing large partnership proceeding would be necessary since we apparently agree with the amount of ordinary dividends reported in the body of the Form 1065B.